

**Mental Health Fund / 1120**

	<b>2004 Actual<sup>1</sup></b>	<b>2005 Adopted</b>	<b>2005 Estimated<sup>2</sup></b>	<b>2006 Adopted</b>	<b>2007 Estimated<sup>3</sup></b>	<b>2008 Estimated<sup>3</sup></b>
<b>Beginning Fund Balance</b>	9,743,665	4,766,856	8,355,706	4,142,045	5,014,750	5,264,021
<b>Revenues</b>						
* Operating Revenues	86,483,317	99,077,056	88,071,363	99,810,096	101,726,350	104,163,289
* Current Expense <sup>4</sup>	1,474,099	1,598,661	1,598,661	1,846,621	1,646,621	1,646,621
<b>Total Revenues</b>	<b>87,957,416</b>	<b>100,675,717</b>	<b>89,670,024</b>	<b>101,656,717</b>	<b>103,372,971</b>	<b>105,809,910</b>
<b>Expenditures</b>						
* Operating Expenditures	(89,461,315)	(101,495,959)	(93,726,455)	(100,715,344)	(103,080,332)	(104,968,769)
* Carryover Encumbrance			(182,795)			
* Equipment Replacement				(95,000)	(69,700)	(80,450)
<b>Total Expenditures</b>	<b>(89,461,315)</b>	<b>(101,495,959)</b>	<b>(93,909,250)</b>	<b>(100,810,344)</b>	<b>(103,150,032)</b>	<b>(105,049,219)</b>
<b>Estimated Underexpenditures<sup>5</sup></b>		25,565	25,565	26,332	26,332	26,332
<b>Other Fund Transactions</b>						
* GAAP Adjustment	115,940					
<b>Total Other Fund Transactions</b>	115,940	0	0	0	0	0
<b>Ending Fund Balance</b>	8,355,706	3,972,179	4,142,045	5,014,750	5,264,021	6,051,045
<b>Less: Reserves &amp; Designations</b>						
* Designated Insurance (PHP Reserves) <sup>6</sup>	(2,746,988)	(2,888,405)	(2,796,250)	(2,741,107)	(2,765,941)	(2,766,035)
* Operating Reserves <sup>7</sup>		(68,814)				
* Carryover Encumbrance	(182,795)					
<b>Total Reserves &amp; Designations</b>	<b>(2,929,783)</b>	<b>(2,957,219)</b>	<b>(2,796,250)</b>	<b>(2,741,107)</b>	<b>(2,765,941)</b>	<b>(2,766,035)</b>
<b>Ending Undesignated Fund Balance</b>	5,425,923	1,014,960	1,345,795	2,273,643	2,498,080	3,285,010
<b>Target Fund Balance<sup>8</sup></b>	<b>894,613</b>	<b>1,014,960</b>	<b>937,265</b>	<b>1,007,153</b>	<b>1,030,803</b>	<b>1,049,688</b>

**Financial Plan Notes:**

<sup>1</sup> The 2004 Actuals are from the 2004 CAFR.

<sup>2</sup> 2005 Estimates based on Profit and Loss statement dated 6/01/2005.

<sup>3</sup> 2007 and 2008 estimates are based on budget assumptions for revenues and expenditures.

<sup>4</sup> Current Expense revenues are budgeted at 98% of Mental Health's base-CX Transfer. These revenues are used to partially, or fully, fund programs such as Juvenile Mental Health Court, Project TEAM and the Co-Occurring Disorders program.

<sup>5</sup> The Estimated Underexpenditure is captured as a 2% underexpenditures of eligible CX-revenues in the Financial Plan.

<sup>6</sup> Designated Insurance (PHP Reserves) reflects an insurance risk reserve as set by the state's Pre-Paid Health Plan (PHP) at 3.7% of PHP reserves.

<sup>7</sup> The Operating Reserve reflects an adjustment to balance the fund's Ending Undesignated Fund Balance to the Target Fund Balance. The Operating Reserve is available for expenditure in the following year.

<sup>8</sup> Target Fund Balance is set at 1% of Operating Expenditures per Motion 7516 passed on May 1, 1989.